

ARTICLE II. - PROPERTY TAX EXEMPTIONS

DIVISION 2. PERSONS OVER 65 YEARS OF AGE

Sec. 74-48. Amount of exemption based on annual income.

- a) A household with an annual adjusted gross income that is 140% or less of the Federal Poverty Level Guidelines shall receive a tax credit of ~~\$1,000~~ \$1,100.00 on such qualified real property.
- b) A household with an annual adjusted gross income that is greater than 140% and up to 170% of the Federal Poverty Level Guidelines shall receive a tax credit of ~~\$700~~ \$770.00 on such qualified real property.
- c) A household with an annual adjusted gross income that is greater than 170% and up to 200% of the Federal Poverty Level Guidelines shall receive a tax credit of ~~\$500~~ \$550.00 on such qualified real property.
- d) The exemptions described in subsections (a)—(c) of this section shall be in addition to any other exemption to which such taxpayer shall be entitled; provided, however, that such exemptions shall not be allowed in favor of any taxpayer unless he shall have presented due evidence that he is entitled to such exemption and the person has resided in the town for a period of three years ending with the date of the assessment for the year for which exemption is claimed.
- e) For purposes of this section, the income of a husband shall be deemed to include the total income of his wife, or the income of a wife shall be deemed to include the total income of her husband, and only one such exemption shall be allowed in favor of a married couple. Only one such exemption shall be granted to cotenants, joint tenants, and tenants by the entirety even though all of such cotenants, joint tenants or tenants by the entirety are 65 years of age or over or all occupy the property subject to exemption. The income of any other occupants related or not shall be included in the total household income.
- f) The Tax Assessor shall utilize the published Federal Poverty Level Guidelines by Family Size of the current calendar year in which the exemption is claimed.

(Ord. of 02-23-2015)

DIVISION 3. VETERANS' EXEMPTIONS

Sec. 74-60. Veterans.

Each person who qualifies as a veteran as defined under G.L. § 44-3-4 and § 44-3-4.2 shall receive a tax credit of ~~\$200.00~~ \$220.00 on either their real or personal property tax bill.

(Ord. of 12-10-2018)

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Sec. 74-61. Widow/widower of a veteran.

A surviving spouse of a qualified veteran as described in section 74-60 of this chapter who has not remarried, shall be entitled to a tax credit of ~~\$200.00~~ \$220.00 on either their real or personal property tax bill.

(Ord. of 12-10-2018)

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Sec. 74-62. Disabled veterans.

An honorably discharged veteran who is determined by the Veterans Administration of the United States of America to be totally disabled through service-connected disability and who presents to the assessors a certificate from the Veterans Administration that the person is totally disabled, which certificate remains effectual so long as the total disability continues shall receive a tax credit of ~~\$400.00~~ \$440.00 on either their real or personal property tax bill.

(Ord. of 12-10-2018)

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Sec. 74-63. Specially adopted housing.

Any veteran and/or the unmarried widow or widower of a deceased veteran of the military or naval service of the United States who is determined, under applicable federal law by the Veterans Administration of the United States, to be totally disabled through service-connected disability and who, by reason of the disability, has received assistance in acquiring "specially adopted housing" under laws administered by the veterans' administration and satisfactory evidence of receipt of the assistance is furnished to the assessors shall receive a tax credit of ~~\$200.00~~ \$220.00 on their real property tax bill, provided that the real estate is occupied as his or her domicile by the person and provided that, if the property is designed for occupancy by more than one family, then only that value of so much of the house as is occupied by the person as his or her domicile is exempted.

(Ord. of 12-10-2018)

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Sec. 74-65. Gold star parents.

Every person whose son or daughter has served with the armed forces of the United States of America and has lost his or her life as a result of his or her service with the armed forces of the United States of America, providing the death was determined to be in the line of duty shall receive a tax credit of ~~\$120.00~~ \$132.00 on either their real property tax bill, provided that there shall be but one credit granted where both parents of the deceased son or daughter are living.

(Ord. of 12-10-2018)

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Sec. 74-66. Prisoners of war.

Any veteran of military or naval service of the United States or the unmarried widow or widower of person who has been or shall be classified as, or determined to be, a prisoner of war by the Veterans' Administration of the United States shall receive a tax credit of ~~\$600.00~~ \$660.00 on either their real or personal property tax bill.

(Ord. of 12-10-2018)

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